Wisconsin Department of Revenue
Approval Requirements for Substitute Tax Forms

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1. Overview

    A substitute tax form is a computer generated tax form produced by a software developer or payroll provider for use in lieu of the Wisconsin Department of Revenue's (WIDOR) official form. Reproduced tax forms that deviate from the official forms are considered substitute tax forms. If the guidelines are followed, the Department of Revenue will accept reproductions of official forms with prior approval. **Please make every attempt to make the layout of your forms as similar to DOR forms as possible.**

    Software developers must comply with the required specifications for each form within this document to be considered approved for use.

    Approval of Substitute Forms: Initial submissions of substitute forms with barcodes must be submitted to the DOR no later than December 27th.

    It is also recommended that submission be made using PDF files as email attachments to:
    DORWITaxForms@wisconsin.gov.

    Hard copy substitute forms submissions, including the OCR forms required for testing should be mailed to the Wisconsin Department of Revenue as follows:

    Michael Sutter
    DTS Mail Stop 4-163
    2135 Rimrock Rd
    PO Box 8903
    Madison, WI 53708-8903

2. Definitions

    WI DOR: Wisconsin Department of Revenue.

    Data Fields: Data entered by taxpayer or tax preparer.

    PDF (Portable Document Format): A published file format used to present a document in a manner independent of the application software, hardware, and operating system.

    Software Developer: A company that develops computer generated tax forms.

    Substitute Form: A form that is a computer generated tax form produced by a software developer or payroll provider for use in lieu of the Wisconsin Department of Revenue's official form.

    SSN: Social Security Number

    Vendor Identification Number: A specific two digit number assigned to each approved software developer by the Wisconsin Department of Revenue.

3. Vendor Identification Number

    A specific two digit number will be assigned to each approved software developer. This identification number will be used within the barcodes to identify each vendor and their submitted forms.

    To apply for a vendor identification number, please contact:

    Michael Sutter
    Michael.Sutter@wisconsin.gov
    Phone: (608) 264-9942

4. Approval Process

4.1 Submitting Forms

Prior to submitting forms for approval, please fill out and email the forms list indicating which forms you will be supporting to DORWITaxForms@wisconsin.gov.

The subject line of the email should include the following:

1. Company Name (optional)
2. Initial or Resubmission (optional)
3. Vendor Identification Number (required)
4. Form Year (required)
5. Form Name (required)

Hardcopy paper versions of forms should be sent to:

Michael Sutter
DTS Mail Stop 4-163
2135 Rimrock Rd
PO Box 8903
Madison, WI 53708-8903

Please include a cover sheet. Separate forms to be easily identified within each package.

4.2 Form Sets - Individual Income/Fiduciary Tax Returns

If you will be supporting the following main forms, it is recommended you also support the accompanying Forms/Schedules and submit them for approval as one set. You only need to submit one set of the accompanying forms/schedules if you are supporting more than one or all of the main forms. Forms cannot be tested until all forms and schedules are submitted. The full form set will be tested as a group for readability and results for the entire form set will be sent out.

Main Form	Accompanying Forms/Schedules
Form 1	Schedules AD, AR, BD, CF, CG, CR, CS, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, I, LI, MA-A, MA-M, NOL1, NOL2, NOL3, OS, PS, QI, R, RT, SB, VC, WD, WI-2441
Form 1NPR	Schedules A-01, A-02, A-05, A-06, AR, BD, CF, CG, CR, CS, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, I, LI, M, MA-A, MA-M, NOL1, NOL2, NOL3, OS, PS, QI, R, RT, VC, WD, WI-2441
Form 2	Schedules 2K-1, 2M, 2WD, A-01, A-02, A-05, A-06, AR, BD, CF, CR, DC, DE, EC, ED, EIT, ES, ESTB, FC, FC-A, HR, LI, MA-A, MA-M, NOL1, NOL2, NOL3, NR, R, RT, VC
Schedule H	Schedules AR, GL, Rent Certificate
Schedule H-EZ	Schedule AR, Rent Certificate
Form X-NOL (2023)	

4.3   Form Sets - Business/Corporation Tax Returns

If you will be supporting the following forms, it is recommended you also support the accompanying Forms/Schedules and submit them for approval as a set.

Main Form	Accompanying Forms/Schedules
Form 4	Form N, Schedules 4V, 4W, 4Y, A-01, A-02, A-05, A-06, AR, BD, CF, CR, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, LI, MA-A, MA-M, R, RT, VC
Form 4T	Form N, Schedules A-01, A-02, A-05, A-06, AR, BD, CF, CR, DC, DE, EC, ED, EIT, ES, FC, FC-A, HR, LI, MA-A, MA-M, R, RT, VC

4.4   Number of Forms Required for Submission

WI DOR recommends the following number of forms required for each approval submission:

Barcoded Forms

A. 1 BLANK copy of each form (include each page of the form as presented)
B. 1 Full Field Filled sample copy of each form.
C. 5 Variable data filled copies of each form. Between the 5 copies, all fields should be filled in on at least one of them.

4.5   The Process Once a Form is Submitted for Approval

1. The entire form packet will be reviewed for accuracy of wording, line references, and correct number of pages, etc., compared to Wisconsin's official forms.

2. The entire form packet will be reviewed for margin, line entry, barcode and spacing requirements, font size, etc.

3. The entire form packet will be reviewed for barcode readability within our software and scanning equipment.

4. The entire form packet will be reviewed to determine how your reproduced forms will perform in our data entry system on a line by line basis. This is why we require variable data filled forms to be submitted.

5. Results for the entire form packet will be sent based on final testing for the entire group.

4.6   Resubmission Requirements

If your submitted forms are rejected during any or all steps of the approval process, you will be notified via email outlining the specific changes required. A resubmission will be requested.

Please resubmit the following forms with the required changes each time a resubmission is required, unless otherwise noted:

A. 1 Blank submission of the form.
B. 1 Full Field submission.
C. 5 Variable Data filled submissions. Between the 5 copies, **all fields** should be filled in on at least one of them.

5. 1-D Barcode Specifications

All reproductions of barcoded forms require that the barcodes be placed in similar locations compared to WI DOR's official forms.

WI DOR required the following specifications for producing barcodes:

A. 39 Form (3 of 9) font
B. Wide to narrow ratio of 3:1
C. Narrow bar width of at least 10 mils.
D. Minimum height of at least 1/4 inch.
E. Minimum total length of at least 2 5/8 inches.
F. **The white area around barcodes must be at least 1/4 inch on ALL sides of the barcode.**
G. If barcodes are unreadable after printing submitted PDF files, paper copies may be requested in lieu of PDF's.

The barcode should contain 11 digits as follows:

Digit	Description
1	Start = *
2	Alpha Tax Type Designation
3	Page Number = 1 Digit
4 - 5	Form Code
6 - 7	The last two digits of the year of the return
8 - 9	Two digit Vendor Identification Number assigned by WI DOR
10	Version number. Original version is 0.
11	End = *

5.1   Examples of Individual, Fiduciary, and Business Barcodes

FORM NAME	TAX TYPE	PAGE #	FORM #	YEAR	VENDOR ID	VERSION
Form 1.	I	#	01	24	##	0
Form 1NPR	I	#	NP	24	##	0
Form 804	I	#	80	24	##	0
Form W-RA	I	#	RA	24	##	0
Form XNOL	I	#	XN	23	##	0
Form 2.	I	#	F2	24	##	0
Rent Certificate	I	#	RC	24	##	0
Schedule 2K-1	I	#	2K	24	##	0
Schedule 2M	I	#	2M	24	##	0
Schedule 2WD.	I	#	2W	24	##	0
Schedule AD	I	#	AD	24	##	0
Schedule AR	I	#	AR	24	##	0
Schedule CC	I	#	CC	24	##	0
Schedule CG	I	#	CG	24	##	0

Examples of Individual, Fiduciary, and Business Barcodes - Continued

FORM NAME	TAX TYPE	PAGE #	FORM #	YEAR	VENDOR ID	VERSION
Schedule CF	I	#	CF	24	##	0
Schedule CR	I	#	CR	24	##	0
Schedule CS	I	#	CS	24	##	0
Schedule ES	I	#	ES	24	##	0
Schedule ESTB	I	#	EB	24	##	0
Schedule FC	I	#	FC	24	##	0
Schedule FC-A.	I	#	FA	24	##	0
Schedule GL	I	#	GL	24	##	0
Schedule H	I	#	HC	24	##	0
Schedule H-EZ	I	#	HZ	24	##	0
Schedule I	I	#	SI	24	##	0
Schedule M	I	#	SM	24	##	0
Schedule NOL1	I	#	N1	24	##	0
Schedule NOL2	I	#	N2	24	##	0
Schedule NOL3	I	#	N3	24	##	0
Schedule NR	I	#	NR	24	##	0
Schedule OS	I	#	OS	24	##	0
Schedule PS	I	#	PS	24	##	0
Schedule QI.	I	#	QI	24	##	0
Schedule SB	I	#	SB	24	##	0
Schedule WD.	I	#	WD	24	##	0
Form 4.	C	#	F4	24	##	0
Form 4H	C	#	4H	24	##	0
Form 4T.	C	#	4T	24	##	0
Form N	C	#	FN	24	##	0
Schedule 4V	C	#	4V	24	##	0
Schedule 4W	C	#	4W	24	##	0
Schedule 4Y	C	#	4Y	24	##	0
Schedule A-01	C	#	A1	24	##	0
Schedule A-02	C	#	A2	24	##	0
Schedule A-05	C	#	A5	24	##	0
Schedule A-06	C	#	A6	24	##	0
Schedule BD	C	#	BD	24	##	0
Schedule DC	C	#	DC	24	##	0
Schedule DE	C	#	DE	24	##	0
Schedule EC	C	#	EC	24	##	0
Schedule ED	C	#	ED	24	##	0
Schedule EIT	C	#	EI	24	##	0
Schedule HR	C	#	HR	24	##	0
Schedule LI	C	#	LI	24	##	0
Schedule MA-A	C	#	MX	24	##	0
Schedule MA-M	C	#	MY	24	##	0
Schedule MI.	C	#	MI	24	##	0
Schedule R	C	#	SR	24	##	0
Schedule RT	C	#	RT	24	##	0
Schedule VC	C	#	VC	24	##	0
Form WT-11	W	#	11	25	##	0
Form WT-12	W	#	12	25	##	0
Form S-240	S	#	24	22	##	0
Form ST-12	S	#	61	24	##	0
Form UT-5	S	#	UT	24	##	0

6. Formatting Requirements

Due to the nature and requirements set forth by our scanning and data entry software, there are specific format requirements that are needed on substitute tax forms. Failure to accommodate formatting and spacing requirements can result in a request for resubmission until resolved.

6.1 Font Size

The required font and size to use for all entries is Courier 12-point. Data entered on tax forms **must** be printed in font size 12-point or larger. Ensure that end-users cannot change font size of the data they enter on the forms. Use font size smaller than 12-point for line instructions on the form. No other font styles and sizes will be approved.

6.2 Spacing Between Entry Lines

Horizontal spacing between entry lines should be arranged in the same manner as official WIDOR forms. If the spacing is too tight, our scanning/data entry software will have a harder time trying to interpret entries which could cause delays in processing returns. Entry lines should also be the same length as DOR Forms.

6.3 Margin Requirements

Substitute forms must be arranged in the same manner with the same spacing as the official forms. There **must** be a **1/2 inch margin on all sides of each page of each scanned form**. **The white space around barcodes MUST be at least 1/4 inch on ALL sides of the barcode**.

6.4 Date Stamp Brackets

The brackets, located at the top right of page 1 of most documents must now be 2 inches apart when space is available and no less then 1 5/8 inch apart when space is limited. The bottom of the brackets must be 3/4 inch from the top of the page. Place brackets in a similar location as DOR Forms.

6.5 Number Formatting and Rounding

Wisconsin income tax forms that have preprinted decimal points in the cents area must be reproduced accordingly. *The preprinted "00" does not have to be reproduced.* All amounts filled in on forms should be rounded to the nearest dollar (drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar). For example, 203.39 becomes 203 and 203.59 becomes 204. In dollar amount entries do not include a dollar symbol, a cent symbol or any commas. For example, $2,033.00 becomes 2033. Negative numbers should be designated using a dash - before the number. Do not use parentheses for negative numbers.

If there are no decimal points on DOR forms amount lines, do not print decimal points on the substitute forms and do not print cents.

6.6 Form Size and Acceptable Form Layout

All substitute or reproduced forms must have text lines and data fields within 2/10th of an inch of text lines and data fields. Forms that are developed using grid lines should be able to meet this requirement.

Reproduced or substitute forms must be the same size as the official forms, except official forms that are 8 inch x 10 7/8 inch should be printed on 8 1/2 inch x 11 inch paper.

6.7 Grade/Color of Paper

White, unlined paper, Recommend weight = 20 # (pound) paper.

6.8   Color of Ink

Black ink may be substituted for colored ink. All data should be black. Forms that are scanned may require shading when using blank ink.

6.9   Two-Sided Forms

Substitute forms may be printed on one side or both sides of the paper.

6.10   Printing Requirements

Software must inform taxpayer to send the originally printed form, not a photocopy, for processing. Printed forms from software should require the taxpayer to select the following printing choices before the printing option can be chosen. "Actual Size" must be checked. Inform taxpayers that black ink should be used and that their ink cartridge should be capable of producing a solid image. Software should be set to print Courier 12-point. Taxpayer should not be able to change font style or font size. All pages of forms and schedules should be printed, not just the pages with data on them. If there is any data filled in, your programming should print <u>all</u> pages of the form or schedule when the taxpayer prints the return.

6.11   Vendor Identification

On all substitute documents, the unique vendor's name, identification number, or software developer's company initial should appear at the bottom of each page. This information should not be within the 1/2 inch margin requirements set forth in 6.3.

6.12   Department Use Only Boxes

The dimensions, configuration, and placement of the "For Department Use Only" boxes on some forms must be the same as the official forms.

7. Form Entry Line Requirements

7.1   Header – SSN - Address Information Requirements

A.   All entries within the demographic, SSN/FEIN, Name, Address, and Tax District fields should contain a leading space in front, and after data entries so the letters and numbers are moved away from the vertical lines of the boxes.
B.   Use Capital letters in <u>ALL</u> fields that contain alphabetical entries.
C.   Do not stack names or addresses on top of each other in one entry box.
D.   Do not include slashes or dashes in the SSN, FEIN, or WTN.
E.   Do not include the word "deceased" in any part of the header information.
F.   Never allow the AMPERSAND (&) in the Individual Name field.
G.   Zip codes can be just 5 digits, but if the extension is used include a dash.
       Example: 12345 or 12345-6789.
H.   Tax District information entries also require a leading blank space before the entry.

<u>*SUBMITTED FORMS WILL BE REJECTED FOR RESUBMISSION IF THESE REQUIREMENTS ARE NOT FOLLOWED*</u>

7.2   Amount Entry Field Requirements

    A.   Do not use or allow comma's in amount fields.
    B.   If lines are blank, or are calculated as Zero, please leave these lines blank. <u>Lone Zero's on entry lines may cause misreads by our software</u>.
    C.   Use a dash – in front of the number, to represent negative numbers.
    D.   Please use whole number only, do not allow cents.
    E.   Please have line entries positioned right above <u>but not touching</u> the entry line.
    F.   Do not allow any text to be written in amount lines. Do not write "SEE ATTACHED" in amount lines.

<u>SUBMITTED FORMS WILL BE REJECTED FOR RESUBMISSION IF THESE REQUIREMENTS ARE NOT FOLLOWED</u>

7.3   Date Entry Formatting

All Date entry formats must be MM DD YYYY or MM DD CCYY.

Correct Format 01 01 2024
Incorrect Format 01/01/2024 or 01-01-2024

<u>DO NOT INCLUDE SLASHES OR DASHES BETWEEN CHARACTERS SUBMITTED FORMS WILL BE REJECTED FOR RESUBMISSION IF THESE REQUIREMENTS ARE NOT FOLLOWED</u>

8. Common Field Lengths and Formats

Field	Maximum Length	Allowable Characters/ Format	Blank OK?
Individual Income Returns			
Social Security Number	9	Numeric only, 999 99 9999 or 999999999	No
Last Name	Up to 50	Alphabetic, dash (-)	No
First Name	Up to 20	Alphabetic, dash (-)	No
Middle Initial	Up to 1	Alphabetic	Yes
Address	Up to 80	Numeric, alphabetic, ampersand (&), dash (-), slash (/)	No
Apartment Number	Up to 8	Numeric, alphabetic, dash (-)	Yes
City	Up to 80	Alphabetic	No
State	2	Alphabetic, valid state code	No
Zip Code	5 or 10	Numeric, dash, 99999 or 99999-9999	No
Tax District City, Village or Town	Up to 20	Alphabetic	Yes
Tax District County	Up to 20	Alphabetic	Yes
School District	4	Numeric, valid school district	Yes
Dollar Amounts	Up to 12	Numeric, dash (if negative), leave blank if zero	Yes
Percentages and Ratios	Varies	Numeric, decimal point (.), see specific forms/ schedules, the number of underscores indicates the number of digits, always include decimal point and at least one digit before the decimal and at least one digit after the decimal	
Dates	8	Numeric, MM DD YYYY or MM DD CCYY	
Business/Corporation Returns			
Federal Employer ID Number	9	Numeric only, 99 9999999 or 999999999	No
Wisconsin Tax Number	15	Numeric only, 999 9999999999 99	No
Business Name	Up to 100	Numeric, alphabetic, ampersand (&), dash (-), slash (/)	No
Address	Up to 80	Numeric, alphabetic, ampersand (&), dash (-), slash (/)	No
Suite Number	Up to 12	Numeric, alphabetic, dash (-)	Yes
City	Up to 80	Alphabetic	No
State	2	Alphabetic, valid state code	No
Zip Code	5 or 10	Numeric, dash, 99999 or 99999-9999	No
Dollar Amounts	Up to 15	Numeric, dash (if negative), leave blank if zero	Yes
Percentages and Ratios	3 to 8	Numeric, decimal point (.), 999.9999, always include decimal point and at least one digit before the decimal and at least one digit after the decimal	Yes
Dates	8	Numeric, MM DD YYYY or MM DD CCYY	